

EXHIBIT B

UNITED STATES DISTRICT COURT
SOUTHERN DISTRICT OF TEXAS
HOUSTON DIVISION

UNITED STATES OF AMERICA,)	
)	
Plaintiff,)	
)	Civil Case No. H-02-3974
v.)	
)	
CONTENTS OF CHARLES SCHWAB)	
ACCOUNT NUMBER 1104-2180, ET AL.,)	
)	
Defendants.)	

STIPULATION OF SETTLEMENT

WHEREAS, by the filing of a Verified Complaint In Rem ("Verified Complaint"), dated on or about October 18, 2002, plaintiff United States of America seeks forfeiture of, inter alia, the following properties:

- (a) the contents of JP Morgan Chase account no. 054-05023866, in the name of Lea and Andrew Fastow;
- (b) the contents of JP Morgan Chase account no. Q62603-00-8, in the name of Andrew S. and Lea W. Fastow;
- (c) the contents of JP Morgan Chase account no. 340160, in the name of Lea and Andrew Fastow;
- (d) the contents of J.P. Morgan Chase account no. Q65183-00-8, in the name of the Fastow Family Foundation;
- (e) the contents of Sterling Bank account no. 0159006885, in the name of Capital Growth Holding Company, LP;
- (f) the contents of Sterling Bank account no. 0159006893, in the name of Capital GP Holdings, LLC;

(hereinafter the "Forfeited Assets") and,

WHEREAS, Lea W. Fastow and Andrew S. Fastow ("Claimants") filed a Verified Claim asserting their interest in the above-listed properties¹ on January 10, 2003, and

WHEREAS, a Verified Statement of Claim was filed by Capital Growth Holding Company L.P. on January 14, 2003 and a Verified Statement of Interest was filed by the Official Committee of Unsecured Creditors of Enron Corporation on January 22, 2003, and

WHEREAS, further proceedings in this case have been stayed pending resolution of the criminal case of United States v. Andrew S. Fastow, Crim. Case No. H-02-0665,

IT IS HEREBY STIPULATED AND AGREED, by and between Plaintiff, United States of America, by its undersigned Department of Justice trial attorneys, and Claimants Andrew S. Fastow and Lea W. Fastow as follows:

1. With respect to the following properties, claimants warrant that they are the sole beneficial owners of the properties, and that no other person or entity has any ownership interest in them:

- (a) the contents of JP Morgan Chase account no. 054-05023866, in the name of Lea and Andrew Fastow;
- (b) the contents of JP Morgan Chase account no. Q62603-00-8, in the name of Andrew S. and Lea W. Fastow;
- (c) the contents of JP Morgan Chase account no. 340160, in the name of Lea and Andrew Fastow;
- (d) the contents of J.P. Morgan Chase account no. Q65183-00-8, in the name of the Fastow Family Foundation.

2. Claimants consent to the forfeiture, to the exclusive use and benefit of the United States of America, of the Forfeited Assets, and do not contest that the Forfeited Assets are

¹ The Fastows' claim encompasses all of the listed properties except for JP Morgan Chase account number Q65183-00-8.

traceable to fraudulent activity in violation of 18 U.S.C. §§ 1341, 1343, and 15 U.S.C. §§ 78j(b) and 78ff as described in Counts Two and Five of the Superseding Indictment in United States v. Andrew S. Fastow, Crim. Case No. H-02-0665. Claimants waive all right, title, and interest they have in the Forfeited Assets.

3. Claimants agree not to seek a refund from the United States Treasury of any amount paid in taxes in connection with the Forfeited Assets, and waive their right, title, and interest to the taxes paid on that amount. Claimants agree that the Forfeited Assets will not be set off by the amount of any taxes previously paid.

4. Claimants agree to release and hold harmless the United States of America, its officers, agents and/or employees from any claim for relief or cause of action that could be brought by claimants, for any conduct or action in any way connected to the seizure, custody and release of the Forfeited Assets, or arising from the provisions of the instant stipulation.

5. Claimants waive their right, if any, to use the instant action or its settlement as a basis for any statutory or constitutional defense, including, without limitation, a defense based upon the double jeopardy provisions of the Fifth Amendment or the Excessive Fines Clause of the Eight Amendment, in any civil, criminal or administrative action brought by the United States.

6. The claims filed by Lea W. Fastow and Andrew S. Fastow to the Forfeited Assets shall be dismissed with prejudice.

7. The Forfeited Assets shall remain in the custody of the United States Marshals pending the resolution of the remaining claims against these assets in this civil forfeiture action.

LESLIE R. CALDWELL
Director, Enron Task Force

By: _____
LAUREL LOOMIS
PATRICK T. MURPHY
Trial Attorneys
U.S. Department of Justice
10th St. & Constitution Ave., N.W.
Criminal Division
Asset Forfeiture and Money Laundering Section
Bond Building
Washington, D.C. 20530
Phone: (202) 514-1263
Fax: (202) 514-5522

By: _____
Jan Nielsen Little
Keker & Van Nest LLP
710 Sansome Street
San Francisco, CA 94111-1704
Attorney-in-Charge

AGREED AND CONSENTED TO:

Andrew S. Fastow

Lea W. Fastow

Dated: January ____, 2004